IN THE UNITED STATES DISTRICT COURT FO	OR THE
DISTRICT OF MASSACHUSETTS	

ELLEN M. MCCURDY,)
Appellant,)
V.) Civil No. 04-12460-RWZ
INTERNAL REVENUE SERVICE,)
Appellee.)

UNITED STATES' MOTION TO DISMISS FOR FAILURE TO STATE A CLAIM

The United States of America, by its undersigned counsel, moves to dismiss appellant's action on the grounds that appellant has failed to state a claim upon which relief can be granted. A memorandum in support of this motion is being filed contemporaneously with this motion. Pursuant to Local Rule 7.1, counsel for the United States left a voice mail message for the pro se appellant indicating our intention to file this motion.

I hereby certify that a true copy of the above document was served upon (each party appearing $\underline{\text{pro}}$ $\underline{\text{se}}$ and) the attorney of record for each other party by mail on

4/7/05 - Lydia Bottome Turanchik

Respectfully submitted,

MICHAEL J. SULLIVAN United States Attorney

/s/ Lydia Bottome Turanchik

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Service List

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